

**SES's L.S.RAHEJA COLLEGE OF ARTS
AND COMMERCE
(AUTONOMOUS)**



Syllabus of HUMAN VALUES AND ETHICS under NEP 2020 Vertical - VEC with effect from 2024-25

Department of Commerce & Management

**Head of the Department/Sr. Person: Prof. Dr.
Anupama Nerurkar**

**Date of approval by the Board of Studies (Commerce &
Management): 25/04/2024**

Approved by the Academic Council on: 29/04/2024

Ratified by the Governing Body on: 06/05/2024



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|--|------------------|------------------------------------|----------------|---|--|
| Programme: B.COM ACCOUNTING AND FINANCE | | Semester: II | | | |
| Course: HUMAN VALUES AND ETHICS Academic Year: 2024-2025 Batch: 2024-2027 | | Code: UGBAFIIVEC2 4 | | | |
| Teaching Scheme | | Evaluation Scheme | | | |
| Lectures | Practical | Tutorials | Credits | Internal Continuous Assessment (ICA) (weightage) | Term End Examinations (TEE) (weightage) |
| 30 | Nil | Nil | 2 | 20 marks/40% of the total marks | 30 marks/60% of the total marks |

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|------------------------------|--|
| Learning Objectives : | <ul style="list-style-type: none"> ● To apply ethical principles to analyze and resolve ethical dilemmas ● To evaluate the ethical implications of decisions and actions |
| Learning Outcomes : | <ul style="list-style-type: none"> ● Define the core concepts of value education, ethics, and CSR, understanding their significance in personal and professional contexts. ● Apply ethical theories and principles to analyze and resolve real-world ethical dilemmas in personal and professional settings. ● Analyze the relationship between personal values, ethical behavior, and societal well-being, evaluating the impact of value education and ethical conduct on individual and collective outcomes. |
| Pedagogy: | Interactive discussions, Case studies, Group activities, Role plays |

Each lecture session would be of one hour duration (30 sessions).

| Module | Module Content | Module Wise Pedagogy Used | Module Wise Duration/ Lectures |
|--------|---|---|--------------------------------|
| I | <p>Introduction to Value Education:</p> <p>Value Education- Definition, Concept and Need, The Content and Process of Value Education, Basic Guidelines for Value Education, Self-exploration as a means of Value Education, Happiness and Prosperity as parts of Value Education, Method to fulfill the above human aspirations: understanding and living in harmony at various levels</p> | <p>Interactive discussion</p> <p>Case studies</p> <p>Group activities</p> | 15 |
| II | <p>Ethics and CSR:</p> <p>Introduction of Basic Principles of Business Ethics, Ethical Issues, Moral Reasoning & Moral Responsibility, Ethical Principles in Business i.e. Utilitarianism, Rights & Duties, Justice & Fairness, Integration among Principles, Corporate Social Responsibility</p> | <p>Case studies</p> <p>Role plays</p> | 15 |

REFERENCE BOOKS

1 Gaur. R.R. , Sangal. R, Bagaria. G.P, A Foundation Course in Value Education, Excel Books.

2 R.R Gaur, R Sangal, G P Bagaria, A foundation course in Human Values and professional Ethics – Teachers Manual, Excel books, New Delhi.

3 A.N. Tripathy, 2003, Human Values, New Age International Publishers.

QUESTION PAPER PATTERN

Internal Continuous Assessment (ICA) Pattern

| Particulars | Marks |
|------------------------|-------|
| Presentation/Viva Voce | 10 |
| Assignment/Project | 10 |
| Total | 20 |

Term End Examinations (TEE)

Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hour

All questions are compulsory.

| Question No. | Description | Total Marks |
|--------------|----------------------------------|-------------|
| 1 | A Full Length Theory Question OR | 12 |
| | B Full Length Theory Question | |
| 2 | A Full Length Theory Question OR | 12 |
| | B Full Length Theory Question | |
| 3 | Short Notes (Any 2 out of 3) | 6 |

The practical problem / Full length theory questions of 12 marks each may be split up into two smaller problems carrying 6 marks each.